

103D CONGRESS
1ST SESSION

H. R. 1875

To amend the Internal Revenue Code of 1986 with respect to the treatment of certain domestic services under the unemployment tax.

IN THE HOUSE OF REPRESENTATIVES

APRIL 28, 1993

Mrs. MINK introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 with respect to the treatment of certain domestic services under the unemployment tax.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. TREATMENT OF CERTAIN DOMESTIC SERVICES**

4 **UNDER UNEMPLOYMENT TAX.**

5 (a) TREATMENT OF CERTAIN PERSONAL CARE
6 SERVICES.—Subsection (c) of section 3306 of such Code
7 is amended by striking “or” at the end of paragraph (19),
8 by striking the period at the end of paragraph (20) and
9 inserting “; or”, and by adding at the end thereof the fol-
10 lowing new paragraph:

1 “(21) services performed by an individual dur-
2 ing any period in providing personal attendance,
3 companionship, or household care services for any
4 individual if—

5 “(A) such services are performed in the
6 residence of such individual,

7 “(B) during such period, the individual
8 performing such services normally performs
9 such services for at least 5 individuals in their
10 residences, and

11 “(C) such services are not performed by
12 such individual while in the employ of another
13 person engaged in the trade or business of pro-
14 viding such services.”

15 (b) CONFORMING AMENDMENT.—Paragraph (2) of
16 section 3306(c) of such Code is amended by inserting
17 “(not described in paragraph (21))” after “domestic serv-
18 ice” the first place it appears.

19 (c) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to remuneration paid in calendar
21 quarters ending after the date of the enactment of this
22 Act.

○